



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

Principal Office: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICE LAKE UTILITIES
Utility Address: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

When was utility organized? 12/31/1904
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR SCOTT O REIMER
Title: ELECTRICAL SUPERINTENDENT

Office Address:
320 WEST COLEMAN STREET
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004
Fax Number: (415) 236 - 7934

E-mail Address: rlu@chibardun.net

Utility employee in charge of correspondence concerning this report:

Name: MR WALLY H THOM
Title: WATER, WASTEWATER SUPERINTENDENT

Office Address:
320 WEST COLEMAN STREET
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004
Fax Number: (715) 236 - 7934

E-mail Address: rlu@chibardun.net

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTI MARIE NELSON
Title: OFFICE MANAGER

Office Address:
320 W. COLEMAN ST.
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004
Fax Number: (715) 236 - 7934

E-mail Address: rlu@chibardun.net

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/18/1999

Period covered by most recent audit: 01/01/1998-12/31/1998

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL H. RODAMAKER

Title: GENERAL MANAGER AND CEO

Office Address:

320 WEST COLEMAN STREET
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: rlutil@win.bright.net

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

- MRS SUSAN DIETZ, COMMISSIONER
 - MR MARK HERMAN, COMMISSIONER
 - MR RICHARD MOE, SECRETARY
 - MR THOMAS MOULETTE, PRESIDENT
 - MR RICHARD SANDSTROM, COMMISSIONER
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,628,987	7,460,018	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,289,621	6,187,476	2
Depreciation Expense (403)	426,576	408,551	3
Amortization Expense (404-407)	96,936	96,936	4
Taxes (408)	321,958	323,776	5
Total Operating Expenses	7,135,091	7,016,739	
Net Operating Income	493,896	443,279	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	493,896	443,279	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	114,164	96,406	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	114,164	96,406	
Total Income	608,060	539,685	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,844	1,811	13
Total Miscellaneous Income Deductions	1,844	1,811	
Income Before Interest Charges	606,216	537,874	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	100,500	114,066	14
Amortization of Debt Discount and Expense (428)	3,310	3,889	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,402	3,149	17
Other Interest Expense (431)	436	23,954	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	105,648	145,058	
Net Income	500,568	392,816	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,946,002	6,548,999	20
Balance Transferred from Income (433)	500,568	392,816	21
Miscellaneous Credits to Surplus (434)	0	4,187	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,446,570	6,946,002	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
None		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
None		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Electric	70,703	5
Water	43,461	6
Total (Acct. 419):	114,164	
Miscellaneous Nonoperating Income (421):		
None		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
None		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW Legislative activities	1,844	9
Total (Acct. 426):	1,844	
Miscellaneous Credits to Surplus (434):		
None		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	725,819	6,903,168	0	0	7,628,987	1
Less: interdepartmental sales	515	43,003	0	0	43,518	2
Less: interdepartmental rents	0	29,647		0	29,647	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		193			193	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	725,304	6,830,325	0	0	7,555,629	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	243,081		243,081	1
Electric operating expenses	400,226		400,226	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,666		12,666	8
Electric utility plant accounts	82,961		82,961	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	2,579		2,579	13
Accum. prov. for depreciation of electric plant	18,959		18,959	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	760,472	0	760,472	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,146,762	14,213,044	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,879,434	4,550,501	2
Net Utility Plant	10,267,328	9,662,543	
Utility Plant Acquisition Adjustments (117-118)	0	19,462	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	10,267,328	9,682,005	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,325	1,325	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	1,325	1,325	
Investment in Municipality (123)	0	0	7
Other Investments (124)	70,000	140,000	8
Special Funds (125-128)	632,890	513,326	9
Total Other Property and Investments	704,215	654,651	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,565,423	1,380,247	10
Special Deposits (132-134)	7,676	8,948	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	598,191	638,437	15
Other Accounts Receivable (143)	44,307	26,048	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,286	14,479	17
Receivables from Municipality (145)	16,195	17,172	18
Materials and Supplies (151-163)	178,398	146,584	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	1,585	(1,090)	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,398,089	2,202,467	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,542	11,851	24
Other Deferred Debits (182-186)	334,155	339,789	25
Total Deferred Debits	342,697	351,640	
Total Assets and Other Debits	13,712,329	12,890,763	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	762,667	687,498	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	7,446,570	6,946,002	28
Total Proprietary Capital	8,209,237	7,633,500	
LONG-TERM DEBT			
Bonds (221-222)	1,320,000	1,495,000	29
Advances from Municipality (223)	0	44,760	30
Other Long-Term Debt (224)	70,000	140,000	31
Total Long-Term Debt	1,390,000	1,679,760	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	583,951	502,669	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	7,676	8,948	35
Taxes Accrued (236)	309,244	309,244	36
Interest Accrued (237)	8,638	7,319	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	15,602	16,259	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	925,111	844,439	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	628,300	548,587	44
Total Deferred Credits	628,300	548,587	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,559,681	2,184,477	49
Total Liabilities and Other Credits	13,712,329	12,890,763	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,387,345	0	0	9,698,328	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				50,356	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,215			9,518	7
Total Utility Plant	5,388,560	0	0	9,758,202	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,104,563	0	0	3,774,871	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,104,563	0	0	3,774,871	
Net Utility Plant	4,283,997	0	0	5,983,331	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,025,409	3,525,092			4,550,501	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,866	336,710			426,576	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,779				10,779	6
Accruals charged other						7
accounts (specify):						8
Transportation	4,458	25,724			30,182	9
Salvage	1,225	1,048			2,273	10
Other credits (specify):						11
					0	12
Total credits	106,328	363,482	0	0	469,810	13
Debits during year						14
Book cost of plant retired	7,832	99,133			106,965	15
Cost of removal	19,342	14,570			33,912	16
Other debits (specify):						17
					0	18
Total debits	27,174	113,703	0	0	140,877	19
Balance End of Year	1,104,563	3,774,871	0	0	4,879,434	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Substation	1,325			1,325	2
Total Nonutility Property (121)	1,325	0	0	1,325	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,325	0	0	1,325	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	14,479	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	193	6
Total accounts written off	193	
Balance end of year	14,286	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			145,975		145,975	113,728	3
Total Electric Utility					145,975	113,728	

Account	Total End of Year	Amount Prior Year	
Electric utility total	145,975	113,728	1
Water utility (154)	32,423	32,856	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	178,398	146,584	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Electric 6/1/93	206	181	0	1
Electric 8/15/91	3,103	181	8,542	2
Total			8,542	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	687,498	1
Changes during year (explain):		
Improvements paid by TID district	75,169	2
Balance end of year	<u><u>762,667</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue	08/15/1991	12/01/2003	6.00%	1,320,000	1
Total Bonds (Account 221):				1,320,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>1,320,000</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Corporate Purpose Note	06/01/1993	10/01/1998	5.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
Water Advance to Electric	10/31/1994	11/01/1999	6.00%	50,000	2
Water Advance to Electric	06/30/1993	06/01/1999	5.00%	20,000	3
Total for Account 224				70,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	309,244	1
Accruals:		
Charged water department expense	100,428	2
Charged electric department expense	221,530	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	321,958	
Taxes paid during year:		
County, state and local taxes	304,898	6
Social Security taxes		7
PSC Remainder Assessment	8,543	8
Other (explain):		
License Fee Assessment	8,517	9
Total payments and other debits	321,958	
Balance end of year	309,244	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	7,943	94,425	95,315	7,053	1
Subtotal	7,943	94,425	95,315	7,053	
Advances from Municipality (223)					
GO Debt	466	1,402	1,868	0	2
Subtotal	466	1,402	1,868	0	
Other Long-Term Debt (224)					
Water Advance to Electric Southside Project	(1,620)	3,847	1,000	1,227	3
Water Advance to Electric	530	2,228	2,400	358	4
Subtotal	(1,090)	6,075	3,400	1,585	
Notes Payable (231)					
Customer Deposits	0	436	436	0	5
Interest on Customer Refunds	0			0	6
Subtotal	0	436	436	0	
Total	7,319	102,338	101,019	8,638	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,653,941	530,536	0	0	0	2,184,477	1
Add credits during year:							
For Services	19,032	10,165				29,197	2
For Mains	276,212					276,212	3
Other (specify):							
structures		14,788				14,788	4
hydrants	55,007					55,007	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,004,192	555,489	0	0	0	2,559,681	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	75,317					75,317	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None		1
Total (Acct. 123):	0	
Other Investments (124):		
Water advance to electric southside project	50,000	2
Water advance to electric street light purchase	20,000	3
Total (Acct. 124):	70,000	
Sinking Funds (125):		
None		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
replacement account Water	333,060	5
Total (Acct. 126):	333,060	
Other Special Funds (128):		
Special Fund Reserve for 1991 Bond Issue	299,830	6
Total (Acct. 128):	299,830	
Interest Special Deposits (132):		
Customer Deposits	7,676	7
Total (Acct. 132):	7,676	
Other Special Deposits (134):		
None		8
Total (Acct. 134):	0	
Notes Receivable (141):		
None		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	55,958	10
Electric	542,233	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	598,191	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
Electric Miscellaneous charges	44,107	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Water Miscellaneous charges	200	17
Total (Acct. 143):	44,307	
Receivables from Municipality (145):		
Electric(tax roll\$14197, sales tax \$42)	14,239	18
Water tax roll	1,956	19
Total (Acct. 145):	16,195	
Prepayments (165):		
None		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
None		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
None		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
None		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
None		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Electric DSM expenditures	255,616	25
Water Standpipe Painting	78,539	26
Total (Acct. 186):	334,155	
Payables to Municipality (233):		
None		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Electric (DSM \$518,500 Pension/Benefit Reserve \$61,116)	579,616	28
Water (Pension/Benefit Reserve)	48,684	29
Total (Acct. 253):	628,300	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,030,177	9,593,753	0	0	14,623,930	1
Materials and Supplies	32,639	129,851	0	0	162,490	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,064,986	3,649,981	0	0	4,714,967	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,829,066	543,012	0	0	2,372,078	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,168,764	5,530,611	0	0	7,699,375	
Net Operating Income	114,166	379,730	0	0	493,896	8
Net Operating Income as a percent of Average Net Rate Base						
	5.26%	6.87%	N/A	N/A	6.41%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	725,082	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,196,286	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,921,368	
Net Income		
Net Income	500,568	5
 Percent Return on Proprietary Capital	 6.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Amortization of deferred debit 186: Amortization over three years of Electric DSM expenditures was authorized with rate case of January 30, 1997. Amortization over eight years of painting of standpipe was authorized or January 27, 1995.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Letter mailed 7/21/99, no response necessary. ele

July 21, 1999

Ms. Kristi M. Nelson, Office Manager
Rice Lake Municipal Water & Electric Utility
320 West Coleman Street
Rice Lake, WI 54868-2400

1998 Analytical Review DWCCA-5050-ELE

Dear Ms. Nelson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter order dated January 7, 1997, your utility was provided with a schedule of depreciation rates for computing depreciation expense on each of the water utility plant accounts. Several of the depreciation rates reported in column (c) on page W-10 do not agree with these authorized rates. In the future, please use only those rates which have been authorized by the Commission as indicated on the enclosed schedule. Included on this schedule are depreciation rates for two accounts which were opened during 1998. These two accounts are Account 341, Structures and Improvements-Transmission and Distribution, and Account 391.1, Computer Equipment.

2. During our review, we noted a 16% water loss reported in 1997 and a 13% water loss reported in 1998, on page W-12. In addition, we noted that "service leaks" and "main leaks" are reported as utility use water both years. Leaks are not utility use water. Due to the large volume of unaccounted for water indicated on page W-12, we recommend that an investigation of leaks be performed for the entire Rice Lake system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. You may be aware that the Wisconsin Rural Water Association has been able to assist many communities with investigating leakage. Their phone number in Plover, Wisconsin is (715) 344-7778. For any questions or this recommendation, please contact Peter Feneht in our office at (608) 266-5614. The PSC will be reviewing water losses again in 1999.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 21 1999 rev letters e 1.doc

Enclosure

cc: Mr. Thomas Moulette, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	705,171	1
Total Sales of Water	705,171	
Other Operating Revenues		
Forfeited Discounts (470)	1,484	2
Miscellaneous Service Revenues (471)	184	3
Rents from Water Property (472)	5,680	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,300	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,648	
Total Operating Revenues	725,819	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,011	8
Pumping Expenses (620-633)	43,239	9
Water Treatment Expenses (640-652)	28,696	10
Transmission and Distribution Expenses (660-678)	181,703	11
Customer Accounts Expenses (901-905)	72,030	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	91,680	14
Total Operation and Maintenance Expenses	421,359	
Other Operating Expenses		
Depreciation Expense (403)	89,866	15
Amortization Expense (404-407)	0	16
Taxes (408)	100,428	17
Total Other Operating Expenses	190,294	
Total Operating Expenses	611,653	
NET OPERATING INCOME	114,166	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	7	53	56	1
Commercial	10	1,376	1,848	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	1,429	1,904	
Metered Sales to General Customers (461)				
Residential	2,861	163,570	312,758	4
Commercial	421	66,353	87,376	5
Industrial	88	107,660	75,092	6
Total Metered Sales to General Customers (461)	3,370	337,583	475,226	
Private Fire Protection Service (462)	26		12,828	7
Public Fire Protection Service (463)	3,373		196,997	8
Other Sales to Public Authorities (464)	29	16,160	17,701	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	227	515	12
Total Sales of Water	6,817	355,399	705,171	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None	None		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	196,997	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	196,997	
Forfeited Discounts (470):		
Customer late payment charges	1,484	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,484	
Miscellaneous Service Revenues (471):		
Handling charge	184	7
Total Miscellaneous Service Revenues (471)	184	
Rents from Water Property (472):		
rental of standpipe tower	5,680	8
Total Rents from Water Property (472)	5,680	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,300	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	13,300	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	4,011	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	4,011	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	36,313	17
Pumping Labor and Expenses (624)	5,588	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	500	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	838	25
Total Pumping Expenses	43,239	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	24,709	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	3,987	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	28,696	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	32,745	34
Storage Facilities Expenses (661)	171	35
Transmission and Distribution Lines Expenses (662)	92,387	36
Meter Expenses (663)	14,884	37
Customer Installations Expenses (664)	92	38
Miscellaneous Expenses (665)	204	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,440	43
Maintenance of Transmission and Distribution Mains (673)	1,331	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	13,221	46
Maintenance of Meters (676)	361	47
Maintenance of Hydrants (677)	3,066	48
Maintenance of Miscellaneous Plant (678)	801	49
Total Transmission and Distribution Expenses	181,703	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	14,035	50
Meter Reading Labor (902)	11,772	51
Customer Records and Collection Expenses (903)	46,223	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	72,030	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,214	56
Office Supplies and Expenses (921)	8,515	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,653	59
Property Insurance (924)	1,712	60
Injuries and Damages (925)	8,798	61
Employee Pensions and Benefits (926)	1,738	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,403	65
Rents (931)	29,647	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	91,680	
 Total Operation and Maintenance Expenses	 421,359	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		103,919	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,345	2
Net property tax equivalent		99,574	
Social Security			3
PSC Remainder Assessment		854	4
Other (specify): NONE			5
Total tax expense		100,428	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210229				3
County tax rate	mills		5.420874				4
Local tax rate	mills		10.801267				5
School tax rate	mills		8.612554				6
Voc. school tax rate	mills		1.574403				7
Other tax rate - Local	mills		0.265781				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.885108				10
Less: state credit	mills		1.520720				11
Net tax rate	mills		25.364388				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.801267				14
Combined School Tax Rate	mills		10.186957				15
Other Tax Rate - Local	mills		0.265781				16
Total Local & School Tax	mills		21.254005				17
Total Tax Rate	mills		26.885108				18
Ratio of Local and School Tax to Total	dec.		0.790549				19
Total tax net of state credit	mills		25.364388				20
Net Local and School Tax Rate	mills		20.051801				21
Utility Plant, Jan. 1	\$	4,673,509	4,673,509				22
Materials & Supplies	\$	32,856	32,856				23
Subtotal	\$	4,706,365	4,706,365				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	4,631,596	4,631,596				26
Assessment Ratio	dec.		0.951827				27
Assessed Value	\$	4,408,478	4,408,478				28
Net Local & School Rate	mills		20.051801				29
Tax Equiv. Computed for Current Year	\$	88,398	88,398				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	103,919					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	12,789	500	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,459		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	171,248	500	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,335		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,598		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,328		20
Total Pumping Plant	266,261	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,883	30,678	23
Total Water Treatment Plant	11,883	30,678	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,827		24
Structures and Improvements (341)	0	3,165	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	2,500		155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	2,500	0	169,248	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			99,335	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,598	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,328	20
Total Pumping Plant	0	0	266,261	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,561	23
Total Water Treatment Plant	0	0	42,561	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,827	24
Structures and Improvements (341)			3,165	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	199,536		26
Transmission and Distribution Mains (343)	2,344,690	550,127	27
Fire Mains (344)	2,787		28
Services (345)	525,165	21,901	29
Meters (346)	420,128	20,085	30
Hydrants (348)	466,689	90,787	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,967,822	686,065	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	18,780		35
Computer Equipment (391.1)	0	4,925	36
Transportation Equipment (392)	43,618		37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	19,384		39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,651		41
Communication Equipment (397)	110,915		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	255,795	4,925	
Total utility plant in service directly assignable	4,673,009	722,168	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,673,009	722,168	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			199,536 26
Transmission and Distribution Mains (343)	16		2,894,801 27
Fire Mains (344)			2,787 28
Services (345)	390		546,676 29
Meters (346)	3,163		437,050 30
Hydrants (348)	1,763		555,713 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,332	0	4,648,555
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,142 34
Office Furniture and Equipment (391)			18,780 35
Computer Equipment (391.1)			4,925 36
Transportation Equipment (392)			43,618 37
Stores Equipment (393)			2,168 38
Tools, Shop and Garage Equipment (394)			19,384 39
Laboratory Equipment (395)			2,376 40
Power Operated Equipment (396)			39,651 41
Communication Equipment (397)			110,915 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,761 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	260,720
Total utility plant in service directly assignable	7,832	0	5,387,345
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,832	0	5,387,345

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	69,851	2.94%	4,622	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	69,851		4,622	
PUMPING PLANT				
Structures and Improvements (321)	54,813	2.44%	2,424	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	48,505	4.42%	6,347	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	6,113	0.00%	1,001	15
Total Pumping Plant	109,431		9,772	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	5,958	3.25%	885	17
Total Water Treatment Plant	5,958		885	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	225.00%	35	18
Distribution Reservoirs and Standpipes (342)	80,780	1.87%	3,731	19
Transmission and Distribution Mains (343)	332,525	0.93%	24,364	20
Fire Mains (344)	243	1.00%	28	21
Services (345)	140,362	2.09%	11,201	22
Meters (346)	105,858	5.03%	21,557	23
Hydrants (348)	68,603	1.59%	8,128	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	728,371		69,044	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	2,500	12,248			59,725	4
315					0	5
316					0	6
317					0	7
	2,500	12,248	0	0	59,725	
321					57,237	8
322					0	9
323					0	10
324					0	11
325					54,852	12
326					0	13
327					0	14
328					7,114	15
	0	0	0	0	119,203	
331					0	16
332					6,843	17
	0	0	0	0	6,843	
341					35	18
342					84,511	19
343	16	42			356,831	20
344					271	21
345	390	6,330			144,843	22
346	3,163		1,175		125,427	23
348	1,763	722	50		74,296	24
349					0	25
	5,332	7,094	1,225	0	786,214	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	8,336	2.25%	363	26
Office Furniture and Equipment (391)	7,574	5.83%	1,095	27
Computer Equipment (391.1)	0	0.00%	657	28
Transportation Equipment (392)	26,317	14.45%	4,559	29
Stores Equipment (393)	1,060	5.83%	126	30
Tools, Shop and Garage Equipment (394)	12,981	5.83%	1,130	31
Laboratory Equipment (395)	1,296	5.83%	139	32
Power Operated Equipment (396)	20,395	6.00%	2,379	33
Communication Equipment (397)	33,017	9.17%	10,171	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	822	5.83%	161	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	111,798		20,780	
Total accum. prov. directly assignable	1,025,409		105,103	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,025,409		 105,103	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					8,699	26
391					8,669	27
391.1					657	28
392					30,876	29
393					1,186	30
394					14,111	31
395					1,435	32
396					22,774	33
397					43,188	34
397.1					0	35
398					983	36
399					0	37
	0	0	0	0	132,578	
	7,832	19,342	1,225	0	1,104,563	
					0	38
	7,832	19,342	1,225	0	1,104,563	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,784	39,784	1
February			36,795	36,795	2
March			41,509	41,509	3
April			40,749	40,749	4
May			42,297	42,297	5
June			39,045	39,045	6
July			47,184	47,184	7
August			44,876	44,876	8
September			45,115	45,115	9
October			42,511	42,511	10
November			41,762	41,762	11
December			41,468	41,468	12
Total for year	0	0	503,095	503,095	
Less: Measured or estimated water used in main flushing and water treatment during year				5,942	13
Less: Other utility use				89,259	14
Other utility use explanation:					15
Service leaks repaired 70,410 , Main leaks repaired 15,505, Towers 1,870, Fire Dept usage 1,214, Street Dept usage 70, running water 190					
Water pumped into distribution system				407,894	16
Less: Water sold				355,399	17
Losses and unaccounted for				52,495	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Rice Lake Utilities will continue to do leak studies.					
Maximum gallons pumped by all methods in any one day during reporting year				2,063	21
Date of maximum: 7/23/1998					22
Cause of maximum:					23
Flushing new mains by West Avenue.					
Minimum gallons pumped by all methods in any one day during reporting year				1,044	24
Date of minimum: 2/14/1998					25
Total KWH used for pumping for the year				724,920	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER STREET	1	400	16	1,152,000	Yes	1
MAIN STREET	2	400	12	1,080,000	Yes	2
NARROWS PARK	4	450	24	800,000	Yes	3
ALLEN STREET	5	309	16	840,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	WATER STREET	MAIN STREET	NARROWS	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE/BLS	5
Year Installed	1926	1974	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	575	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	10
Year Installed	1962	1974	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER		14
Location	ALLEN STREET	HILLTOP		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING		18
Year Installed	1990	1994		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	900	500		21
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR		22
Year Installed	1990	1994		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	20		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1967	1925	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	137	137	165	6
Total capacity in gallons	250,000	250,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	369	0	0	0	369	1	
M	D	1.000	648	0	0	0	648	2	
M	D	1.250	7,510	0	0	0	7,510	3	
M	D	2.000	1,143	0	0	0	1,143	4	
M	D	4.000	36,169	1	1	0	36,169	5	
M	D	6.000	85,447	302	0	0	85,749	6	
P	D	6.000	5,986	0	0	0	5,986	7	
M	D	8.000	53,774	1,825	0	0	55,599	8	
P	D	8.000	8,588	0	0	0	8,588	9	
M	D	10.000	66,588	895	0	0	67,483	10	
M	D	12.000	10,371	10,156	0	0	20,527	11	
P	D	12.000	0	321			321	12	
Total Within Municipality			276,593	13,500	1	0	290,092		
Total Utility			276,593	13,500	1	0	290,092		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,693	9	13	0	2,689	12	1
M	1.000	532	19	0	0	551		2
M	1.250	41	0	0	0	41		3
M	1.500	45	0	2	0	43		4
M	2.000	77	2	0	0	79		5
M	4.000	29	2	0	0	31		6
M	6.000	13	2	0	0	15		7
M	8.000	3	0	0	0	3		8
Total Utility		3,433	34	15	0	3,452	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,214	100	52	0	3,262	323	1
0.750	68	9	2	0	75	18	2
1.000	84	12	4	0	92	32	3
1.500	47	3	1	0	49	5	4
2.000	46	0	0	0	46	0	5
3.000	20	0	0	0	20	6	6
4.000	5	1	0	0	6	1	7
6.000	1	2	0	0	3	0	8
8.000	1	0	0	0	1	0	9
Total:	3,486	127	59	0	3,554	385	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,882	285	11	4	1	79	3,262	1
0.750	20	29	9	1	0	16	75	2
1.000	5	51	15	6	0	15	92	3
1.500	2	28	14	2	0	3	49	4
2.000	0	15	25	5	1	0	46	5
3.000	0	5	8	7	0	0	20	6
4.000	0	4	1	0	1	0	6	7
6.000	0	3	0	0	0	0	3	8
8.000	0	0	0	0	1	0	1	9
Total:	2,909	420	83	25	4	113	3,554	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	470	35	9		496	2
Total Fire Hydrants	470	35	9	0	496	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	496
Number of distribution system valves end of year:	765
Number of distribution valves operated during year:	385

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 661 Storage facilities expense decreased by over \$30,000. In prior year a water tank was refurbished at a cost of approx. \$32,0000. There was not any refurbishing done this year.

Account 675 Maintenance of services: 1998 was a warm year and there were not a lot of service call outs or repairs. Also there was quite a bit of patching of services last year that did not happen in currunt year.

Property Tax Equivalent (Water) (Page W-07)

Other tax rate is the special district lake rehabilitation tax.

Water Utility Plant in Service (Page W-08)

Summary of Water Mains Installed:

Item	Ft	Total Cost	Price per Unit
4" DI	1	\$2,038	\$2,038.32
6" DI	302	\$7,375	\$ 24.42
8" DI	1825	\$47,701	\$ 26.14
10"DI	895	\$28,941	\$ 32.34
12"DI	10,156	\$397,930	\$ 39.18
12"DI DSR	321	\$66,142	\$ 206.05
Total		\$550,127	

Water Mains (Page W-17)

Mains were financed through assessments,a TID district and the utilities paid a portion in cash.

Water Services (Page W-18)

New services paid by customers were recorded on the books of Rice Lake utilities as contribution in aid of construction. New services are provided to customeres at a cost of \$450. All service upgrades were paid by Rice Lake Utilities.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,813,178	1
Total Sales of Electricity	6,813,178	
Other Operating Revenues		
Forfeited Discounts (450)	15,025	2
Miscellaneous Service Revenues (451)	2,316	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	41,662	5
Interdepartmental Rents (455)	29,647	6
Other Electric Revenues (456)	1,340	7
Total Other Operating Revenues	89,990	
Total Operating Revenues	6,903,168	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,161,635	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	352,039	10
Customer Accounts Expenses (901-905)	105,724	11
Sales Expenses (911-916)	102,000	12
Administrative and General Expenses (920-932)	146,864	13
Total Operation and Maintenance Expenses	5,868,262	
Other Expenses		
Depreciation Expense (403)	336,710	14
Amortization Expense (404-407)	96,936	15
Taxes (408)	221,530	16
Total Other Expenses	655,176	
Total Operating Expenses	6,523,438	
NET OPERATING INCOME	379,730	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	15,025	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	15,025	
Miscellaneous Service Revenues (451):		
Reconnect Fees	1,302	3
NSF checks	690	4
Permits	323	5
Survey	1	6
Total Miscellaneous Service Revenues (451)	2,316	
Sales of Water and Water Power (453):		
NONE		7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Rent from office Equipment wastewater	3,125	8
Pole contacts	20,342	9
Building Rents wastewater	18,195	10
Total Rent from Electric Property (454)	41,662	
Interdepartmental Rents (455):		
Rent from office equipment water	3,125	11
Buiding Rent Water	26,522	12
Total Interdepartmental Rents (455)	29,647	
Other Electric Revenues (456):		
Discount on sales tax	1,340	13
Total Other Electric Revenues (456)	1,340	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
OTHER POWER GENERATION EXPENSES	
Miscellaneous Other Power Generation Expenses (549)	28
Rents (550)	29
Maintenance Supervision and Engineering (551)	30
Maintenance of Structures (552)	31
Maintenance of Generating and Electric Plant (553)	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	33
Total Other Power Generation Expenses	0
OTHER POWER SUPPLY EXPENSES	
Purchased Power (555)	5,161,635 34
System Control and Load Dispatching (556)	35
Other Expenses (557)	36
Total Other Power Supply Expenses	5,161,635
Total Power Production Expenses	5,161,635
TRANSMISSION EXPENSES	
Operation Supervision and Engineering (560)	37
Load Dispatching (561)	38
Station Expenses (562)	39
Overhead Line Expenses (563)	40
Underground Line Expenses (564)	41
Miscellaneous Transmission Expenses (566)	42
Rents (567)	43
Maintenance Supervision and Engineering (568)	44
Maintenance of Structures (569)	45
Maintenance of Station Equipment (570)	46
Maintenance of Overhead Lines (571)	47
Maintenance of Underground Lines (572)	48
Maintenance of Miscellaneous Transmission Plant (573)	49
Total Transmission Expenses	0
DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (580)	71,960 50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	2,910	52
Overhead Line Expenses (583)	77,018	53
Underground Line Expenses (584)	58,005	54
Street Lighting and Signal System Expenses (585)	4,376	55
Meter Expenses (586)	29,453	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	37,581	58
Rents (589)	762	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	11,622	62
Maintenance of Overhead Lines (593)	40,964	63
Maintenance of Underground Lines (594)	8,839	64
Maintenance of Line Transformers (595)	4,118	65
Maintenance of Street Lighting and Signal Systems (596)	3,995	66
Maintenance of Meters (597)	436	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	352,039	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	19,343	69
Meter Reading Expenses (902)	19,626	70
Customer Records and Collection Expenses (903)	66,755	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	105,724	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	102,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	102,000	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	60,460	78
Office Supplies and Expenses (921)	11,783	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	36,635	81
Property Insurance (924)	8,972	82
Injuries and Damages (925)	13,937	83
Employee Pensions and Benefits (926)	2,343	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	12,734	87
Rents (931)		88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	146,864	
 Total Operation and Maintenance Expenses	5,868,262	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		205,324	1
Social Security			2
Wisconsin Gross Receipts Tax		8,517	3
PSC Remainder Assessment		7,689	4
Other (specify): NONE			5
Total tax expense		<u>221,530</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210229				3
County tax rate	mills		5.420874				4
Local tax rate	mills		10.801267				5
School tax rate	mills		8.612554				6
Voc. school tax rate	mills		1.574403				7
Other tax rate - Local	mills		0.265781				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.885108				10
Less: state credit	mills		1.520720				11
Net tax rate	mills		25.364388				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.801267				14
Combined School Tax Rate	mills		10.186957				15
Other Tax Rate - Local	mills		0.265781				16
Total Local & School Tax	mills		21.254005				17
Total Tax Rate	mills		26.885108				18
Ratio of Local and School Tax to Total	dec.		0.790549				19
Total tax net of state credit	mills		25.364388				20
Net Local and School Tax Rate	mills		20.051801				21
Utility Plant, Jan. 1	\$	9,539,535	9,539,535				22
Materials & Supplies	\$	113,728	113,728				23
Subtotal	\$	9,653,263	9,653,263				24
Less: Plant Outside Limits	\$	570,344	570,344				25
Taxable Assets	\$	9,082,919	9,082,919				26
Assessment Ratio	dec.		0.951827				27
Assessed Value	\$	8,645,368	8,645,368				28
Net Local & School Rate	mills		20.051801				29
Tax Equiv. Computed for Current Year	\$	173,355	173,355				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,010,749	5,008	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,417,619	16,518	38
Overhead Conductors and Devices (365)	1,664,403	23,056	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	961,864	40,264	41
Line Transformers (368)	1,507,700	31,902	42
Services (369)	881,755	36,674	43
Meters (370)	471,223	22,625	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	476,574	28,541	47
Total Distribution Plant	8,393,554	204,588	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	578,307	2,239	49
Office Furniture and Equipment (391)	36,377	970	50
Computer Equipment (391.1)	116,898	71,357	51
Transportation Equipment (392)	285,921	1,525	52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	38,396		54
Laboratory Equipment (395)	18,509	27,603	55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	12,423		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,667 34
Structures and Improvements (361)			0 35
Station Equipment (362)	2,500		1,013,257 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,416		1,426,721 38
Overhead Conductors and Devices (365)	9,987		1,677,472 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	24,497		977,631 41
Line Transformers (368)	11,367		1,528,235 42
Services (369)	10,584		907,845 43
Meters (370)	5,741		488,107 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	24,516		480,599 47
Total Distribution Plant	96,608	0	8,501,534
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			580,546 49
Office Furniture and Equipment (391)	1,575		35,772 50
Computer Equipment (391.1)			188,255 51
Transportation Equipment (392)			287,446 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)	950		37,446 54
Laboratory Equipment (395)			46,112 55
Power Operated Equipment (396)			2,950 56
Communication Equipment (397)			12,423 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,095,625	103,694	
Total utility plant in service directly assignable	9,489,179	308,282	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	9,489,179	308,282	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	2,525	0	1,196,794
Total utility plant in service directly assignable	99,133	0	9,698,328
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	99,133	0	9,698,328

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	811,241	3.33%	33,700	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	308,320	4.07%	57,882	30
Overhead Conductors and Devices (365)	391,821	3.03%	50,629	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	384,605	3.33%	32,293	33
Line Transformers (368)	270,746	2.88%	43,717	34
Services (369)	475,232	4.20%	37,582	35
Meters (370)	174,414	3.33%	15,973	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	156,519	4.20%	20,101	39
Total Distribution Plant	2,972,898		291,877	
GENERAL PLANT				
Structures and Improvements (390)	172,424	2.78%	16,108	40
Office Furniture and Equipment (391)	15,228	5.88%	2,121	41
Computer Equipment (391.1)	116,897	14.29%	21,803	42
Transportation Equipment (392)	186,693	10.32%	25,724	43
Stores Equipment (393)	648	4.00%	70	44
Tools, Shop and Garage Equipment (394)	36,359	9.09%	1,996	45
Laboratory Equipment (395)	14,342	5.56%	1,796	46
Power Operated Equipment (396)	2,951	10.00%		47
Communication Equipment (397)	6,236	6.67%	829	48
Miscellaneous Equipment (398)	416	10.00%	110	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	552,194		70,557	
Total accum. prov. directly assignable	3,525,092		362,434	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362	2,500				842,441	28
363					0	29
364	7,416	1,677	116		357,225	30
365	9,987	3,932	279		428,810	31
366					0	32
367	24,497	1,863			390,538	33
368	11,367				303,096	34
369	10,584	2,418	592		500,404	35
370	5,741		21		184,667	36
371					0	37
372					0	38
373	24,516	4,680			147,424	39
	96,608	14,570	1,008	0	3,154,605	
390					188,532	40
391	1,575				15,774	41
391.1					138,700	42
392					212,417	43
393					718	44
394	950		40		37,445	45
395					16,138	46
396					2,951	47
397					7,065	48
398					526	49
399					0	50
	2,525	0	40	0	620,266	
	99,133	14,570	1,048	0	3,774,871	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

- | |
|---|
| <p>1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,525,092</u></u>		<u><u>362,434</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	99,133	14,570	1,048	0	3,774,871

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		117.00	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		23.00	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
None			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	10	3
Total	10	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	7	7
Nonfarm	418	8
Total	425	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	425	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	25,609	Wednesday	01/14/1998	10:15	13,141	1
February	02	24,123	Wednesday	02/04/1998	08:45	11,317	2
March	03	24,961	Wednesday	03/11/1998	10:15	12,383	3
April	04	22,611	Thursday	04/02/1998	10:15	11,158	4
May	05	25,419	Monday	05/18/1998	14:30	11,345	5
June	06	24,633	Thursday	06/18/1998	13:30	11,679	6
July	07	27,553	Tuesday	07/14/1998	14:15	13,379	7
August	08	26,024	Thursday	08/20/1998	13:45	11,921	8
September	09	24,209	Friday	09/11/1998	14:15	11,775	9
October	10	21,894	Tuesday	10/06/1998	10:45	11,774	10
November	11	23,242	Monday	11/16/1998	10:30	10,840	11
December	12	25,730	Tuesday	12/22/1998	09:30	14,476	12
Total		296,008				145,188	

System Name Rice Lake

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	NSP

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	145,188	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	145,188	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	137,913	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	137,913	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	7,275	27
Total Energy Losses	7,275	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.0107%	29
Total Disposition of Energy	145,188	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
Type R & S	MS-1	39	32		1
Type R & S	RG-1	3,980	34,931		2
Type R & S	RG-2	32	282		3
Total Sales for Residential Sales		4,051	35,245		
Commercial & Industrial					
Type C,D,I,U & P	CG-1	679	17,333		4
Type C,D,I,U & P	CG-2	10	144		5
Type C,D,I,U & P	CP-1	101	24,844		6
Type C,D,I,U & P	CP-2	20	35,696		7
Type C,D,I,U & P	CP-3	4	22,876		8
Type C,D,I,U & P	MS-1	80	144		9
Total Sales for Commercial & Industrial		894	101,037		
Public Street & Highway Lighting					
Type L	CG-1	14	193		10
Type L	MS-1	17	1,438		11
Total Sales for Public Street & Highway Lighting		31	1,631		
Sales for Resale					
NONE					12
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		4,976	137,913		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,930	13	2,943	1
		1,955,684	15,439	1,971,123	2
		12,923	91	13,014	3
0	0	1,971,537	15,543	1,987,080	
		994,488	8,743	1,003,231	4
		6,626	33	6,659	5
83,228		1,154,627	12,226	1,166,853	6
91,279	103,967	1,515,437	19,350	1,534,787	7
59,248	64,292	959,001	12,321	971,322	8
		10,477	57	10,534	9
233,755	168,259	4,640,656	52,730	4,693,386	
		11,687	118	11,805	10
		119,948	959	120,907	11
0	0	131,635	1,077	132,712	
				0	12
0	0	0	0	0	
233,755	168,259	6,743,828	69,350	6,813,178	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	NSP				1
Point of Delivery	Rice Lake				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12470/7200 V				4
Point of Metering	12470/7200 V				5
Total of 12 Monthly Maximum Demands -- kW	296,008				6
Average load factor	67.1900%				7
Total Cost of Purchased Power	5,161,635				8
Average cost per kWh	0.0356				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,556	7,585			12
February	5,060	6,256			13
March	5,660	6,723			14
April	5,000	6,158			15
May	4,975	6,370			16
June	5,515	6,164			17
July	5,873	7,506			18
August	5,549	6,372			19
September	5,235	6,540			20
October	5,170	6,604			21
November	4,700	6,141			22
December	5,925	8,551			23
Total kWh (000)	64,218	80,970			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

- 3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	0	0	0			1
Total							<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
Total					0	0	0	0	0

1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	(b)	(c)	Utility Designation		
			(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,808	1,155	92,381	1
Acquired during year	233	21	865	2
Total	5,041	1,176	93,246	3
Retired during year	109	6	1,260	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,932	1,170	91,986	6
Number end of year accounted for as follows:				7
In customers' use	4,710	1,107	87,439	8
In utility's use	3	1	150	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	219	62	4,397	12
Total end of year	4,932	1,170	91,986	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	999	4	25,680	1
Mercury Vapor	175	420	357,420	2
Mercury Vapor	250	2	2,450	3
Sodium Vapor	100	3	1,479	4
Sodium Vapor	150	586	444,188	5
Sodium Vapor	250	407	533,984	6
Sodium Vapor	400	27	53,973	7
Total		1,449	1,419,174	
Ornamental				
Sodium Vapor	100	1	493	8
Sodium Vapor	150	12	9,096	9
Sodium Vapor	210	36	40,392	10
Total		49	49,981	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 583 Overhead lines expense and Account 593 Maintenance of Overhead lines expense: There was a lot of time spent in current year repairing storm damage resulting in less time being spent in the overhead lines account. Also one employee left the company and was replaced by a less senior employee resulting in a slight decrease in the overhead lines expense account. (total decrease in overhead line expense approx. \$20,000 - total increase in maint. of overhead lines approx. 17,000).

Account 586 Meter Expense: This account decreased from prior year by approx. \$32,0000. A meter tech. employee moved to journey lineman postion.

Account 592 Station Equipment: Maintenance of swithgear is done every other year. In current year testing was done of relays, breakers and regulator.

Account 923 Outside Services Employed: This year there was a lot of outside services spent on the transmission case and union negotiations.

Property Tax Equivalent (Electric) (Page E-05)

Other tax rate is the special lake district rehabilitation tax.

Accumulated Provision for Depreciation - Electric (Page E-08)

Account 396 Accumulated Depreciation of Power Operated Equipment: The beginning balance of the accumulated depreciation power operated equipment is \$1 more than the power operated equipment due to rounding.

Substation Equipment (Page E-23)

The substation used by Rice Lake Utilities is owned by NSP.
